

907 KAR 3:110 and E
Material Incorporated by Reference

Community Mental Health Center Substance Abuse
Services Cost Report (May 1994)

Community Mental Health Center Substance Abuse
Services Cost Report Instructions (May 1994)

Filed July 1, 2003

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SCHEDULE A: UNIT COST INFORMATION

Column #9 - Sub-Total - Add the information from column 3 through column 8 for each cost center.

Column #10 - Reclassifications & Allocations - Enter in this column the total of all "Local" reclassifications or allocations for each cost center which have been explained on Schedule A-1. (Indicate decreases or subtractions in brackets.)

Column #11 - Total - Add the information from column 9 to that from column 10 for each cost center.

Column #12 - Schedule B (Line # Reference) - Enter in column 12, the line number from Schedule B into which the cost of each individual cost center shall be forwarded. NOTE - It is neither necessary nor desirable to reclassify all similar cost centers to a single line prior to forwarding the cost information on to Schedule B.

SCHEDULE A-1: LOCAL RECLASSIFICATIONS AND ALLOCATIONS

302. Schedule A-1 shall be to provide for the adjustments which may be necessary to properly allocate the expenses which have been accumulated in local support activity cost centers to those service activity cost centers which they benefit. This schedule also provides for the allocation of service activity costs which may have been accumulated in a common cost center but which shall be separated to identify the cost of providing each service independently.

Instructions:

Line # - This column shall be available for the cost report preparer to manually number each line of information consecutively for as many lines of information as shall be necessary.

Cost Center/Explanation - (Column 1) - Enter in this column, first, the titles of those cost centers which shall be affected by the adjustment and then, immediately below the titles, provide sufficient explanation of the purpose of the adjustment and the basis which was used for any allocations of cost.

WP Ref - (Column 2) - This column shall be for the cost report preparer to manually cross-reference (index) workpapers which he shall have developed to explain all adjustments.

SCHEDULE A-1: LOCAL RECLASSIFICATIONS AND ALLOCATIONS

Schedule A - Line & Column - (Columns 3 & 4) - These columns refer to the line and column numbers of Schedule A into which the adjustment shall be forwarded.

Increase-(Decrease) - (Columns 5 & 6) - These columns shall contain the amount of the adjustment relating to each cost center.

SCHEDULE B: TOTAL ALLOWABLE EXPENSES

303. Schedule B shall be to summarize the cost information presented on Schedule A, to apportion region-wide administrative and clinical support costs and to further adjust the provider's expenses to recognize non-reimbursable items of cost.

Instructions:

Column #1 - Total Costs - Enter in this column the summary total of costs from Schedule A, column 11, for each cost center as indicated in Schedule A, column 12. Example: the total cost of all cost centers from Schedule A, column 11 which also have line #20 indicated in Schedule A, column 12, are to be added together and their sum placed on Schedule B, line #20, column 1.

Column #2 - Adjustments - Enter in this column the total of all adjustments to cost from Schedule C, column 8 for each cost center.

Column #3 - Administrative Allocation - This column shall provide for the allocation of total allowable indirect region-wide administrative costs as determined by adding the information contained on Schedule B, line 1, column 1 with that on Schedule B, line 1, column 2 and placing this sum in brackets on Schedule B, line 1, column 3.

The allocation shall be accomplished by dividing the total allowable indirect region-wide administrative costs (Schedule B, Line 1, Column 3)

SCHEDULE B: TOTAL ALLOWABLE EXPENSES

by the total of Schedule B, column 1, less the information on lines 1, 2 and on any line(s) designated as "pass-through". This will produce a "factor" which shall be entered in the space at the top of column #3 and which shall then be multiplied against each amount listed in Schedule B, column 1, except for those lines omitted above, with the product of each of those multiplications being placed on the corresponding line in Schedule B, column 3, so that the total of column 3 will equal zero (0).
Column #4 - Clinical Support Allocation - This column shall provide for the allocation of total allowable region-wide clinical support costs as determined by adding the information contained on Schedule B, line 2, column 1 with that on Schedule B, line 2, column 2, and placing this sum in brackets on Schedule B, line 2, column 4.

The allocation shall be accomplished by dividing the total allowable clinical support costs (Schedule B, line 2, column 4) by the total of Schedule B, column 1, less the information on lines 1, 2, and on any line(s) designated as "pass-through". This shall produce a "factor" which shall be entered in the space at the top of column #4 and which shall then be multiplied against each amount listed in Schedule B, column 1, except for those lines omitted above, with the product of each of those multiplications being placed on the corresponding line in Schedule

SCHEDULE B: TOTAL ALLOWABLE EXPENSES

B, column 4, so that the total of column 4 will equal zero (0).

Column #5 - Total Allowable Expenses - Add the information from columns 1 through 4 for each cost center.

SPECIAL NOTE: Line numbers above 88 have been left blank intentionally.

Each cost report preparer shall be provided a list of the DMH-MRS grant or expense reimbursement projects and "pass-through" funds by the Division of Administration and Financial Management, Department for Mental Health and Mental Retardation Services, on or about the beginning of each year. This list shall be updated by DMH-MRS, as additional projects are developed.

The cost report preparer shall use the DMH-MRS list in completing the "Blank" sections of the cost report, manually numbering the necessary lines consecutively beginning again with line number 89 and titling the grant or expense reimbursement cost centers exactly as they appear on the DMH-MRS list.

SCHEDULE C: ADJUSTMENTS TO COST

304. Schedule C shall be to recognize those items of a provider's cost which shall not be reimbursable by the Cabinet and to summarize them by service cost center for subsequent adjustment on Schedule B.

The column descriptions indicate the more common activities which require adjustment. Types of items to be entered on Schedule C include: (1) those needed to adjust cost to reflect actual expenses incurred; (2) those items which constitute recovery of expenses; (3) those items specifically addressed in the Principles of Reimbursement (see: Part II of this manual); (4) those items specifically addressed by contract(s); and (5) those required to comply with applicable federal and state laws or regulations.

Instructions:

Column #1 - Out-of-State Travel - Enter in this column those expenses which shall be considered to be non-reimbursable based on Section 201(B)(11) of this Manual.

Column #2 - Bad Debts - Enter in this column those expenses which shall be considered to be non-reimbursable based on Section 208 of this Manual.

Column #3 - Interest - Enter in this column those expenses which shall be considered to be non-reimbursable based on Section 207 of this Manual.

Column #4 - Management Vehicles - Enter in this column those expenses

SCHEDULE C: ADJUSTMENTS TO COST

which shall be considered to be non-reimbursable based on Section 201(B)(13) of this Manual.

Column #5 - Program Income - Enter in this column those revenues which shall be off-set against expenses based on Section 201(B)(15) of this Manual.

Column #6 - Restricted Donations - Enter in this column those grants or gifts which have been donor restricted (See: Section 211 of this Manual).

Column #7 - Other Non-Allowables - Self-Explanatory.

Column #8 - Total - Add the information from columns 1 through 7 for each cost center; and forward this sum to Schedule B, column 2 for each respective cost center.

SCHEDULE D: TOTAL UNITS OF SERVICE

305: Schedule D shall be to serve as the initial entry point for the units of service statistical information into the Annual Cost Report. With the exception of those services provided through sub-contractors, the units of service placed on Schedule D shall reflect the total number of services provided by the provider. In the case of sub-contractors, only the number of services purchased shall be placed on Schedule D.

Instructions:

Column #1 - Title XIX - Enter in this column those units of service which were provided under the Medicaid Community Mental Health Center Program and the Medicaid Targeted Case Management Program for Children and Adults administered by the Department for Medicaid Services.

Column #2 - AIS-MR - Enter in this column those units of service which were provided under the Medicaid Waiver Program of Alternative Intermediate Services-Mental Retardation administered by the Department for Medicaid Services.

Column #3 - DMH-MRS - Enter in this column only those units of service which were billed to the Department for Mental Health and Mental Retardation Services.

Column #4 - Others - Enter in this column those units of service which have been provided for all payors that have not been previously

SCHEDULE D: TOTAL UNITS OF SERVICE

reported in either columns 1, 2 or 3.

Column #5 - Total - Add the information from columns 1 through 4 for each
fee for service cost center.

SCHEDULE E: TITLE XIX AND AIS-MR: COST PER SERVICE

306. Schedule E shall be: (1) to adjust DMS expenses to reflect certain "high intensity" AIS-MR client costs; and (2) to calculate the cost per service for each of the prescribed fee-for-service cost centers.

Instructions.

Column #1 - Total DMS Cost (Apportioned) - Enter in this column the total DMS apportioned cost from Schedule E-1, column 5, for each respective cost center.

Column #2 - Allowable AIS-MR High Intensity Client Costs - Enter in this column, the amount of any "Special Needs" costs which shall have been incurred by the provider and approved for ancillary payment by the DMS.

Column #3 - Total DMS Allowable Expenses - Subtract the information in column 2 from that in column 1 for each fee-for-service cost center.

Column #4 - Total DMS Units of Service - Add the information on Schedule D, column 1 to that on Schedule D, column 2 and place the sum in column 4 for each cost center.

Column #5 - Cost per Unit of Service - Divide the allowable expenses shown in column 3 by the units of service shown in column 4 and place the resulting product in column 5 for each cost center.

SCHEDULE E-1: TITLE XIX AND AIS-MR: APPORTIONMENT

307. Schedule E-1 shall be to apportion the total allowable expenses reported on Schedule B, column 5 in order to identify the allowable expenses associated with Title XIX and AIS-MR Services.

Instructions:

Column #1 - DMS Units of Service - Enter in this column, those units of service contained on Schedule D, column 1 for each Title XIX service and those units of service contained on Schedule D, column 2 for each AIS-MR service.

Column #2 - Total Units - Enter in this column the total units of service for each respective cost center from Schedule D, column 5.

Column #3 - DMS% - Divide column 1 by column 2 for each cost center, and place the product of each calculation in column 3.

Column #4 - Total Allowable Cost - Enter in this column, the total allowable cost for each respective cost center from Schedule B, column 5.

Column #5 - DMS Cost Apportioned - Multiply the total allowable cost in column 4 by the DMS percentage in column 3 and place the product in column 5. NOTE: This information shall be forwarded to Schedule E, column 1.

SCHEDULE F: DMH-MRS: COST PER SERVICE

308. Schedule F shall be: (1) to adjust DMH-MRS expenses to reflect uncollectible third party receivables associated with services which shall have been billed to DMH-MRS; and (2) to calculate the cost per unit of service for each of the prescribed fee-for-service cost centers.

Instructions:

Column #1 - Total DMH-MRS Cost (Apportioned) - Enter in this column the total DMH-MRS apportioned cost from Schedule F-1, column 5, for each respective cost center.

Column #2 - DMH-MRS Adjustments - Enter in this column the amount of all adjustments from Schedule F-2.

Column #3 - Total DMH-MRS Allowable Expenses - Add the information from column 1 to that from column 2 for each fee-for-service cost center.

Column #4 - Total DMH-MRS Units of Service - Enter the information from Schedule D, column 3 into column 4 for each cost center.

Column #5 - Cost per Unit of Service - Divide the allowable expenses shown in column 3 by the units of service shown in column 4 and place the resulting product in column 5 for each cost center.

SCHEDULE F-1: DMH-MRS APPORTIONMENT

309. Schedule F-1 shall be to apportion the total allowable expenses reported on Schedule B, column 5 in order to identify the allowable expenses associated with DMH-MRS services.

Instructions:

Column #1 - DMH-MRS Units of Service - Enter in this column, those units of service contained on Schedule D, column 3 for each cost center.

Column #2 - Total Units - Enter in this column the total units of service for each respective cost center from Schedule D, column 5.

Column #3 - DMH-MRS% - Divide column 1 by column 2 for each cost center, and place the product of each calculation in column 3.

Column #4 - Total Allowable Cost - Enter in this column, the total allowable cost for each respective cost center from Schedule B, column 5.

Column #5 - DMH-MRS Cost Apportioned - Multiply the total allowable cost in column 4 by the DMH-MRS% in column 3 and place the product in column

5. NOTE: This information shall be forwarded to Schedule F, column 1.

SCHEDULE F-2: DMH-MRS ADJUSTMENTS

310. Schedule F-2 shall be to provide for those adjustments which may be necessary to properly identify allowable expenses which may have been associated solely with DMH-MRS funding. Adjustments shall be limited to uncollectible third party receivables associated with services which shall have been billed to DMH-MRS.

Instructions:

Line # - This column shall be for the cost report preparer to manually number each line of information consecutively for as many lines of information as shall be necessary.

Services-Explanation - (Column 1) - Enter in this column, the title of those services which shall be affected by the adjustment and then, immediately below the services, provide sufficient explanation of the purpose of the adjustment and the basis which was used for any allocations.

WP Ref - (Column 2) - This column shall be available for the cost report preparer to manually cross-reference (index) workpapers which he or she shall have developed to explain all adjustments.

Schedule F - Line # - (Column 3) - This column refers to the line numbers of Schedule F Column 2, into which an adjustment shall be forwarded.

Increase-(Decrease) - (Columns 4 & 5) - These columns shall contain the amount of the adjustment relating to each service.

SCHEDULE Z: STATEMENT OF COSTS OF SERVICES
FROM RELATED ORGANIZATIONS

311. (A) Schedule Z Section A shall be completed by all providers to show whether any of the costs to be reimbursed by the Cabinet include any transactions for services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control.
- (B) Section B shall be completed by all providers to show the total compensation paid for the period to corporate officers. Compensation shall be defined as the total benefit received (or receivable) for the services rendered to the institution. It shall include salary paid for managerial, administrative, professional and other services; amounts paid by the agency for the personal benefit of corporate officers; and the cost of the assets and services which corporate officers receive from the agency and deferred compensation. List each administrator or assistant administrator who has been employed during the fiscal period. List the name, title, percent of customary work week devoted to business, percent of the fiscal period employed, and total compensation for the period.
- (C) Section C - Certification by Officer or Director of the

SCHEDULE Z: STATEMENT OF COSTS OF SERVICES
FROM RELATED ORGANIZATIONS

Agency. This form shall be read and signed by an officer or director of the provider. Penalties may apply as stated in 42 USC Section 1320a-7b(a): Criminal penalties for acts involving Medicare or State health care programs.

CABINET FOR HUMAN RESOURCES
COMMUNITY MENTAL HEALTH-MENTAL RETARDATION
REIMBURSEMENT MANUAL

PART IV

ANNUAL COST REPORT

CABINET FOR HUMAN RESOURCES
275 East Main Street
Frankfort, Kentucky 40621

Schedule A-1

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Schedule D
Actual Allowable Expenses

	Provider Name	For the Period	Costs	(1)	(2)	(3)	(4)	(5)
Fee For Service Cost Centers				Total Costs	Adjustments (Sch C, Col B)	Admin Allocation	Clin. Supp. Allocation	Total Allowable Expenses
Region-Wide Administrative								
Region-Wide Clinical Support								
DMS - DMH/MHS								
Targeted Case Management (SED-CHILD)								
Targeted Case Management (ADULT)								
Intensive In-Home								
Therapeutic Rehabilitation								
Children's Day Services								
O/P-Individual Therapy								
O/P-Psychiatrist Therapy								
O/P-Group Therapy								
PCII - Remotivation								
Hospital - Psychiatrist								
Hospital - Other Professional								
DMH/MHS								
Detox								
Group Home								
Substance Abuse Residential								

Module U (Cont.)					
Fee for Service Cost Centers					
DMH/MHS (Cont.)	(1) Total Costs	(2) Adjustments (Sch C, Col U)	(3) Admin Allocation	(4) Clin. Supp Allocation	(5) Total Allowable Expenses
Family Residential SA					
Community Residential (Daily)					
Transitional Living (MH)					
Transitional Living (SA)					
Work/Adult Rehabilitation					
Intensive Outpatient					
Therapeutic Recreation					
DUI Assessment					
PASARR					
Social Club/Drop-In					
In-Home Support					
Respite - Hourly					
Respite - Daily					
Crisis Stabilization MH/MR					
Leisure Services					
Supported Employment					
Early Intervention					
Consultation & Education					
MH Prevention					

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Childs B (Cont.)

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Schedule B (Cont)

Ln #	Grant/Expense Reimbursement Cost Centers	(1)	(2)	(3)	(4)	(5)
		Total Costs	Adjustments (Sch C, Col 6)	Admin Allocation	Clin. Supp. Allocation	Total Allowable Expenses
73	IFBSS					
74	Family Preservation					
75	Teen Parenting					
76	Juvenile DT (SSBG)					
77	H hotline, Adult Protection & Guard.					
78						
79						
80						
81						
82						
	Non-Reimbursable Cost Centers					
83						
84						
85						
86						
87						
88						

Schedule D (Cont)

[illegible]

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GRAND TOTALS

Include C
Adjustments to Cost

Provider Name

Costing

For the Period

	(1) Out-of-State Travel	(2) Bad Debts	(3) Interest Expense	(4) Management Vehicles	(5) Program Income	(6) Restricted Donations	(7) Other Non- Allowables	(8) Total
Fee For Service Cost Centers								
Region-Wide Administrative								
Region-Wide Clinical Support								
DNS - DMH/MRS								
Targeted Case Management(SED-CHILD)								
Targeted Case Management (ADULT)								
Intensive In-Home								
Therapeutic Rehabilitation								
Children's Day Services								
O/P-Individual Therapy								
O/P-Psychiatrist Therapy								
O/P-Group Therapy								
PCI - Remotivation								
Hospital - Psychiatrist								
Hospital - Other Professional								
DMH/MRS								
Detox								
Group Home								
Substance Abuse Residential								

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Schedule C (Cont.) - Adjustments to Cost		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Fee For Service Cost Centers	Out-of-State Travel	Unit Indirects	Interest Expense	Management Vehicles	Program Income	Restricted Donations	Other Non-Allowables	Total
	DHII/MHS (Cont)								
36	UJI Education								
37	MR Case Management								
38	SA Case Management								
39	MI Personal Care								
	AIS/MR								
40	Case Management (Intake-Evaluation)								
41	Case Management (Core Cost)								
42	Case Management (Monthly Evaluation)								
43	Residential Care - Group Home								
44	Residential Care - Family Home								
45	Individual Care - Staffed Residence								
46	In-Home Training								
47	Homemaker/Home Health Aide								
48	Personal Care								
49	Day Rehabilitation								
50	Respite - Hourly								
51	Respite - Daily								
52	Rehabilitation - Speech								
53	Rehabilitation - Occupational Therapy								

Schedule C. (Cont.) - Adjustments to Costs								
Ln	Fee for Service Cost Centers	(1) Out-Of-State Travel	(2) Fuel Debts	(3) Interest Expense	(4) Management Vehicles	(5) Program Income	(6) Restricted Donations	(7) Other Non- Allowables
	AIS/HK (Cont)							
54	Rehabilitation - Physical Therapy							
55	Rehabilitation - Behavior Specialist							
56	Rehabilitation - Leisure Trainer							
57	Rehabilitation - Psychological Serv.							
58	Rehabilitation - Expressive Therapy							
59	Rehabilitation - Ther. Recreation							
60	ADH-Supported Employment							
61	ADH-Pre-Vocational Services							
62	Medical Items							
63								
64								
65								
66								
67								
68								
69								
70								
71								
72								

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Schedule D
Total Units of Service

Provider Name

For the Period

Ln #	Services	(1) Title XIX	(2) AIS/ MR	(3) DMH/ MRS	(4) Others	(5) Total
	DMH/MRS (Cont)					
3	Targeted Case Mgmt (SED-CHILD)					
4	Targeted Case Mgmt (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	DMH/MRS					
14	Detox					
15	Group Home					
16	Substance Abuse Residential					
17	Family Residential - SA					
18	Community Residential (Daily)					
19	Transitional Living (MH)					
20	Transitional Living (SA)					
21	Work/Adult Habilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PASARR					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MH/MR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MH Prevention					

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Schedule D (Cont)
Total Units of Service

Provider Name

For the Period

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Schedule E
Title XIX & AIS/MR Cost Per Service

Provider Name

For the Period

Cost/Unit

Line	Services	(1) Total DMS Cost (Apportioned)	(2) Less: Allowable AIS/MR High Intensity Cost	(3) Total DMS Allow- able Expenses	(4) Total DMS Units of Service	(5) Cost per Unit of Service
	Title XIX					
3	Targeted Case Management (SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCI - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	AIS/MR					
40	Case Management (Intake-Evaluation)					
41	Case Management (Core Cost)					
42	Case Management (Monthly Evaluation)					
43	Residential Care - Group Home					
44	Residential Care - Family Home					
45	Individual Care - Staffed Residence					

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Schedule E
Article XIX & AIS/MR Cost Per Service

Provider Name _____

For the Period _____

Cost/Unit _____

In #	(1) Total DMS Cost (Apportioned)	(2) Less: Allowable AIS/MR High Intensity Cost	(3) Total DMS Allow- able Expenses	(4) Total DMS Units of Service	(5) Cost Per Unit of Service
Services					
AIS/MR (Cont)					
16 In-Home Training					
17 Homemaker/Home Health Aide					
18 Personal Care					
19 Day Habilitation					
20 Respite - Hourly					
21 Respite - Daily					
22 Habilitation - Speech					
23 Habilitation - Occupational Therap					
24 Habilitation - Physical Therapy					
25 Habilitation - Behavior Specialist					
26 Habilitation - Leisure Trainer					
27 Habilitation - Psychological Service					
28 Habilitation - Expressive Therapy					
29 Habilitation - Ther. Recreation					
30 ADH-Supported Employment					
31 ADH-Pre-Vocational Services					
32 Medical Items					

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Schedule E-1
Title XIX & A/S/MR Apportionment

Provider Name

For the Period

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Line	Services	(1) DMS Units of Service	(2) Total Units	(3) DMS \$	(4) Total Allowable Cost	(5) DMS Cost Apportioned
	Title XIX					
1	Targeted Case Management (SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCN - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	A/S/MR					
40	Case Management (Intake-Evaluation)					
41	Case Management (Core Cost)					
42	Case Management (Monthly Evaluation)					
43	Residential Care - Group Home					
44	Residential Care - Family Home					
45	Individual Care - Staffed Residence					

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Schedule E-1
Title XIX & AIS/MR Apportionment

Provider Name _____

For the Period _____

Contract # _____

Line	Services	(1) DHS Units of Service	(2) Total Units	(3) DHS 1	(4) Total Allowable Cost	(5) DHS Cost Apportioned
	AIS/MR (Cont)					
45	In-Home Training					
46	Homemaker/Home Health Aide					
47	Personal Care					
48	Day Habilitation					
49	Respite - Hourly					
50	Respite - Daily					
51	Habilitation - Speech					
52	Habilitation - Occupational Therap					
53	Habilitation - Physical Therapy					
54	Habilitation - Behavior Specialist					
55	Habilitation - Leisure Trainer					
56	Habilitation - Psychological Service					
57	Habilitation - Expressive Therapy					
58	Habilitation - Ther. Recreation					
59	Adult-Supported Employment					
60	Adult-Prevocational Services					
61	Medical Items					

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Individual P
DHII/MHS Cost Per Service

Provider Name

For the Period

Contract

	(1)	(2)	(3)	(4)	(5)
Services	Total DHII/MHS Cost (Appropriated)	DHII/MHS Adjustments (Schedule F-2)	Total DHII/MHS Allowable Expenses	Total DHII/MHS Units of Service	Cost Per Unit of Service
DHII/MHS					
Targeted Case Management (SED-CHILD)					
Targeted Case Management (ADULT)					
Intensive In-Home					
Therapeutic Rehabilitation					
Children's Day Services					
O/P-Individual Therapy					
O/P-Psychiatrist Therapy					
O/P-Group Therapy					
PCH - Remotivation					
Hospital - Psychiatrist					
Hospital - Other Professional					
Detox					
Group Home					
Substance Abuse Residential					
Family Residential - SA					
Community Residential (Daily)					
Transitional Living (MI)					
Transitional Living (SA)					

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Schedule F DHI/MRS Cost per Service		Provider Name		For the Period		Costs
		(1) Total DHI/MRS Cost (Apportioned)	(2) DHI/MRS Adjustments (Schedule F-2)	(3) Total DHI/MRS Allowable Expenses	(4) Total DHI/MRS Units of Service	(5) Cost per Unit of Service
1	Services					
	DHI/MRS (Cont)					
2	Work/Adult Rehabilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PAS/MR (MI/MR)					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MI/MR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MHI Prevention					
36	DUI Education					
37	MHI Case Management					
38	SA Case Management					

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Costs

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Schedule F-1
DMH/MHS Apportionment

Provider Name _____

For the Period _____

Costs _____

Line #	Services	(1)	(2)	(3)	(4)	(5)
		DMH/MHS Units of Service	Total Units	DMH/MHS %	Total Allowable Cost	DMH/MHS Cost Apportioned
	DMH/MHS					
1	Targeted Case Management (SED-CHILD)					
2	Targeted Case Management (ADULT)					
3	Intensive In-Home					
4	Therapeutic Rehabilitation					
5	Children's Day Services					
6	O/P-Individual Therapy					
7	O/P-Psychiatrist Therapy					
8	O/P-Group Therapy					
9	PCI - Remotivation					
10	Hospital - Psychiatrist					
11	Hospital - Other Professional					
12	Detox					
13	Group Home					
14	Substance Abuse Residential					
15	Family Residential - SA					
16	Community Residential (Daily)					
17	Transitional Living (MI)					
18	Transitional Living (SA)					

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Schedule F-1
DHI/MHS Apportionment

Provider Name

For the Period

Costs

Line #	Services	(1) DHI/MHS Units of Service	(2) Total Units	(3) DHI/MHS 1	(4) Total Allowable Cost	(5) DHI/MHS Cost Apportioned
	DHI/MHS (Cont)					
21	Work/Adult Rehabilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PASARR (MH/HR)					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MH/HR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MH Prevention					
36	DUI Education					
37	MH Case Management					
38	SA Case Management					

250 8/90

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ANNUAL COST REPORT
COMMUNITY MENTAL HEALTH/MENTAL RETARDATION BOARD
SCHEDULE 2

PROVIDER NAME: _____

FOR THE PERIOD BEGINNING _____ AND ENDING _____

A. STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

1. In the amounts to be reimbursed by the Cabinet, as reported on Schedule B, are any costs included which are a result of transactions with related organizations?

☐

Yes

☐

No

Schedule	Line No.	Item	Amount
_____	_____	_____	_____
_____	_____	_____	_____

3. Name and percent of direct or indirect ownership of the related organization.

NAME OF OWNER	NAME OF RELATED ORGANIZATION	PERCENT
_____	_____	_____
_____	_____	_____

B. STATEMENT OF COMPENSATION PAID TO EXECUTIVE DIRECTORS, ADMINISTRATORS, OR ASSISTANT ADMINISTRATORS

NAME	TITLE	PERCENT OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS	PERCENT OF PERIOD EMPLOYED	TOTAL COMPENSATION FOR THE PERIOD
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

C. CERTIFICATION BY OFFICER OR DIRECTOR OF THE PROVIDER

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE OR IMPRISONMENT OR BOTH UNDER FEDERAL LAW 42 USC SECTION 1320a - 7b(a)

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Annual Cost Report prepared by _____

beginning _____ and ending _____, for the period _____ and that to

the best of my knowledge and belief, it is a true, correct and complete report prepared from the books and records of the provider in accordance with applicable instructions, except as noted.

Signed	Officer/Director	Title	Date
_____	_____	_____	_____